Consultation Regarding Proposed Changes to Airline Passenger Protection Regulations (APPR's)
Air North, Yukon's Airline
Aug 7, 2023

Introduction and Executive Summary

Air North, Yukon's Airline is a small northern based carrier providing regional turboprop service within the Yukon and gateway jet service between the Yukon and southern gateway cities. We are one of the largest private sector employers in the Yukon and we are 100% Yukon owned with almost one in fifteen Yukoners holding an equity stake in the airline, including the Vuntut Gwitchin First Nation, who hold a 49% interest. We appreciate having this opportunity to provide our comments on proposed changes to the APPR's.

The Canadian air travel network is a complex system with many moving parts, many participants, and some influences, most notably weather, which are beyond anyone's control. While airlines and air travelers would like to see the system function with the efficiency of a German railroad, this may not be realistic given the aforementioned considerations. There is plenty of data which shows that the aviation sector is struggling to get back on its feet in the post-covid environment. Air travel disruptions in particular, have increased during the post-covid period and this has generated much political and media attention. In response to this, Government seems motivated, as confirmed by the proposed amendments to the APPR's, to hold airlines accountable for all of the challenges faced by the industry. There is plenty of data to show that accountability for recent system failures should not rest with airlines alone. It is disappointing that Government has not acknowledged the role that participants, other than airlines and including the Government themselves, play in ensuring that Canada has a safe, affordable, and efficient air travel network.

In our view, as shown below, the problem is the breakdown of the system and the symptoms are traveler complaints. Government focus, as evidenced by proposed changes to the APPR's, is directed at the symptoms rather than the root causes as illustrated below.

Problem

i) Frequent break-downs in the operation of the Canadian air travel network are occurring and these are causing excessive delays and cancellations which are, in turn, triggering passenger frustration which is, in turn, attracting significant media and political attention.

Root Causes

i) There are well documented labour shortages across the entire country and these shortages are impacting the aviation sector, thus making a return to full capacity difficult to achieve. The result is system bottlenecks and outright stoppages. It should be noted that labour shortages manifest themselves more dramatically in the aviation sector than in other sectors because of the many labour intensive moving parts associated with each flight departure;

ii) While airlines themselves have always had a "customer centric" approach to service and have always been held accountable by their customers, who have purchasing options, other

participants in the system have no accountability for performance and appear to take a "matter of fact" approach to their own key roles in the process through disruptions like security line-ups, ground stops, and flow delays;

iii) A delay in one part of the system will cascade and cause downstream delays in other parts of the system. The term "knock-on" effect under-represents the magnitude of this impact and displays a poor understanding of its ramifications. The air travel supply chain utilizes many expensive fixed assets and those assets need to be utilized to their fullest extent in order to deliver travel at the lowest possible cost. Applying punitive sanctions to airlines for cascading delays will absolutely cause travel costs to increase;

iv) Our ability to take system delays in stride has been significantly degraded through changes made to flight and duty rules. This has had the effect of increasing the length of delays and increasing the number of outright flight cancellations. Industry warned Government about this during the consultations around changes to the Flight and Duty rules;

v) Infrastructure deficiencies contribute to delays, particularly in northern operations. To illustrate, our north regional route involves 5 sectors and includes three non-precision approaches, including the first and the fifth sectors into Dawson City, which also has no lights. This means that a delay on the first sector will trigger a delay on the following 4 sectors and possibly a delay as well on a connecting gateway flight. The lack of precision approaches increases the chance of a weather delay and this, in combination with the lack of airport lighting and new crew duty limitations, limits our ability to take a weather delay in stride;

vi) The Canadian air travel network is not fully connected. There are many city pairs in Canada where travel is through a connecting point and if the connecting point requires a connection to another carrier, those passengers will have reduced protection under the APPR's unless the carriers have entered into an interline agreement.

Suggested Solutions

i) The industry-wide labour shortages need to be recognized and factored into airline schedules well in advance of departure times. If the airport and air traffic control system is currently capable of supporting traffic at only 80% of pre-covid levels, then steps need to be taken to ensure that total airline capacity remains within that level. If the system needs to slow down, then Government needs to be proactive in making sure that happens and in advising the public accordingly by telling them to stay home. Ultimately, the nation-wide labour shortage needs to be addressed so people can travel and so our economy can grow, and Government must take some responsibility for this. Doubling the number of paid sick days for Federally regulated employees could not have come at a worse time;

ii) Non-airline participants in the air travel network need to be accountable for their roles in causing delays and cancellations. It is grossly unfair for airlines to shoulder all of the blame and financial ramifications for delays caused by infrastructure providers. To add insult to injury, we are expected to continue to pay full rate for the service shortcomings that cause delays and trigger passenger compensation;

iii) The notion of a two-flight limit on cascading delays is not realistic. It takes us as much as 48 hours to recover from a major delay. In addition, a multi stop/multi market flight with a weather delay on the first sector would trigger compensation starting on sector #3. It would be more realistic to limit cascading delays to 48 hours;

iv) We need to have the necessary tools at our disposal so that we can better take delays in stride and avoid cancellations. Industry provided plenty of feedback with respect to the development of the new flight and duty rules and, for the most part, our feedback was ignored. Air Carriers are quite capable of developing Equivalent Levels of Safety (ELS) or Alternative Means of Compliance (AMOC) under their Safety Management Systems (SMS), in order to provide the required flexibility with respect to Flight and Duty rules and they should be permitted to do so. A Fatigue Risk Management System (FRMS) is not the answer. One way or another, we need to get back to close to where we were under the previous flight and duty rules;

v) Lack of infrastructure in the north is well-documented and is a major contributor to flight delays. This needs to be accounted for in any changes to the APPR's. In particular, it should be noted that meals and housing are simply not available in many northern communities and the rules need to account for this. Northern carriers have a responsibility to provide safe and affordable transportation for northerners and we are used to taking infrastructure deficiencies in stride while keeping our passengers moving. Penalizing us for delays that we have no control over will drive up travel costs for northerners;

vi) We have long advocated for mandatory interline agreements between all Canadian scheduled air carriers. This would ensure that travelers between any two city pairs would be afforded the same degree of protection under the APPR's. In addition, mandatory Flight Interruption agreements would facilitate expeditious re-accommodation of delayed passengers. In the absence of such agreements, the proposed re-accommodation requirements are not realistic for small carriers, and on some northern routes, they are not realistic at all. It would be preferable to simply require an obligation to provide a full refund in circumstances where a carrier cannot provide alternative transportation to the satisfaction of the passenger;

While the increased number of air travel complaints around delays and cancellations in the post-covid environment is very real, it would appear that Government may have mis-identified this, rather than the system breakdown, as the primary problem and as a result, all efforts are being directed at fixing the symptom rather than the cause. In any case, the number of consumer complaints could likely be reduced significantly if Government were to do a better job of identifying and explaining the root causes of the delays. Instead, they have created the expectation that a flight delay will lead to a windfall for the consumer. Customer care should be the primary focus of any changes to the rules. It is entirely appropriate to expect that delayed passengers should be fed, housed (if necessary) and re-accommodated or refunded, but it is not appropriate to provide punitive damages. This does not happen in any other business, transportation or otherwise and it will only serve to increase the cost of air travel. In general, the proposed changes to the APPR's are being marketed to the public in a manner that is politically appealing but very misleading with respect to the true cost of the proposal. We have worked hard during the past twenty years, to ensure that travel costs within, from, and to the Yukon are very affordable and in doing so have made the Yukon a better place to live and work. The proposed changes

to the APPR's have the potential to undo some of this progress. To be perfectly clear, with respect to compensation, our current tariff accounts for costs associated with the current version of the APPR's but it does not account for the additional costs, which will include incremental overhead expenses, associated with the proposed changes.

In addition to the foregoing, and in general, it is our observation that the proposed changes to the APPR's have not been studied sufficiently. This is an important piece of rule-making and it should be afforded time and opportunity for thorough debate, and it should also include a cost/benefit analysis in order to help ensure that unintended negative consequences are avoided.

For reference and context, specific delay and cancellation data for Air North is provided below.

Flight Delay and Cancellation Data- Air North, Yukon's Airline

The following data provides an illustration of our own post-covid experience with flight cancellations and delays. The data shows that for the period from January 1, 2022 to July 25, 2023, we cancelled a total of 63 flights, representing .39% of our total during that period. The majority of our cancellations (76%) were dictated by weather, while 14% were dictated by maintenance, 6% by airport and ATC issues, and 4% by other issues. The delay data shows that 10.55% of our passenger itineraries, not including cascading delays, experienced delays of greater than 30 minutes, with an average delay of 78 minutes. While 52% of these delays were categorized as within our control, most of these related to staffing shortages which, as stated previously, are really a national issue in the post-covid environment. In addition, many of our gateway delays are triggered by our efforts to connect our regional and gateway flights. As discussed below, our regional flights are frequently subject to weather delays which relate directly to infrastructure shortcomings at our northern airports. With a significant number of connecting passengers, we will sometimes elect to take a short delay on our departing gateway flight in order to accommodate connecting regional travelers. The data below also shows that 22% of our delays related directly to airport and ATC issues, which were reportedly driven by staff shortages, while 16% were weather related, 7% were safety related, and 2% were from other causes. Cascading delays increased the overall delays by 58%.

Air North, Yukon's Airline		
Scheduled Service Delay & Cancellation Causal Overview		
(Excluding Cascade Delays)		
Jan 1, 2022-July 25, 2023	**Cancellations**	**Delays >:30**
Total # Cancellation/Delays	63	1693
% of Passenger Flights	0.39%	10.55%
Cancellation/Delay Cause Summary	**% of Total**	**% of Total**
Outside Carriers Control- Weather	76%	16%
Outside Carriers Control- Airports/ATC	6%	22%
Outside Carriers Control- Other	0%	2%
Within Carriers Control- Safety	14%	7%
Within Carriers Control- Other	4%	52%
Total	100%	100%
Cascade Impact	0%	58%
Average Delay (minutes)	n/a	78

Pre and post covid delay statistics for Air North are shown below. This data shows that our average monthly delays have almost tripled during the post-covid period, but airport and ATC delays have increased almost 10-fold. Clearly there is a problem, but the data suggests that the root cause of the problem may well be a labour shortage that extends far beyond airlines or even the airline industry. Doubling the paid sick days and introducing new and more restrictive flight and duty rules could not have come at a worse time and despite advice and warnings about this from industry, Government has been quite “tone deaf” with respect to the labour challenges that we are all facing.

Air North, Yukon's Airline				
Monthly Average Scheduled Service Delay Comparison-Post/Pre Covid				
(Excluding Cascade Delays)				
		# Delays > :30		
Delay Category	**1/1/22-7/25/23**	**1/1/19-12/31/19***	**Delta**	**Delta %**
Within Carriers Control	46	16	30	185%
Within Carriers Control- For Safety	6	2	4	204%
Outside Carriers Control-Weather	14	8	7	84%
Outside Carriers Control-Airport & ATC	20	2	18	843%
Outside Carriers Control-Other	2	3	(1)	-36%
Total	89	31	58	186%
Total Outside Carriers Control	36	13	23	184%
Total Within Carriers Control	53	18	35	188%
Total	89	31	58	186%
Cascade Impact	52	30	21	71%
Cascade %	58%	96%	-39%	-40%
*Adjusted for differential Flying Volumes				

Our northern operation (regional turboprop routes) is distinctly different from our gateway (north-south jet routes) operation, and this distinction is apparent in the delay statistics shown below. All of our scheduled flights originate and terminate in Whitehorse, thus triggering at least 2 flights and in some

cases more. The north regional service involves 5 sectors but actually 10 “passenger segment flights” so even though regional passengers represent only about 10% of our total traffic, they represent about one third of our total delays and more than half of our cascading delays.

Air North, Yukon's Airline			
Scheduled Service Delay Summary by Operation			
(Excluding Cascade Delays)			
Jan 1,2022-July 25, 2023		**# Delays > :30**	
Delay Category	**Gateway Flying**	**Regional Flying**	**Combined Flying**
Within Carriers Control	533	351	883
Within Carriers Control- For Safety	69	54	123
Outside Carriers Control-Weather	138	135	272
Outside Carriers Control-Airport & ATC	327	54	381
Outside Carriers Control-Other	34	-	34
Total	1,100	593	1,693
Total Outside Carriers Control	499	189	687
Total Within Carriers Control	602	404	1,006
Total	1,100	593	1,693
Cascade Impact	413	566	979

The difference between regional and gateway flying is best illustrated by the percentage delay data below. The data shows that 48% of our gateway delays were within our control, and most of these would have related to our own staffing challenges and our efforts to connect with our regional flights. It is significant to note that 30% of our gateway delays were as a result of airport and ATC issues. Cascading delays added another 38% to our gateway delays. Of our regional flight delays, 59% were within our control, again largely staffing and also load optimization delays, followed by weather, which accounted for 23% of our delays. Cascading impacts almost doubled our regional delays.

Air North, Yukon's Airline			
Scheduled Service Delay Summary by Operation			
(Excluding Cascade Delays)			
Jan 1,2022-July 25, 2023		**% Delays > :30**	
Delay Category	**Gateway Flying**	**Regional Flying**	**Combined Flying**
Within Carriers Control	48%	59%	52%
Within Carriers Control- For Safety	6%	9%	7%
Outside Carriers Control-Weather	13%	23%	16%
Outside Carriers Control-Airport & ATC	30%	9%	22%
Outside Carriers Control-Other	3%	0%	2%
Total	100%	100%	100%
Total Outside Carriers Control	45%	32%	41%
Total Within Carriers Control	55%	68%	59%
Total	100%	100%	100%
Cascade Impact	38%	95%	58%

It should be noted that the foregoing categorization of delays is as per APPR guidelines but, given that the current labour challenges are neither carrier nor industry specific, it is misleading to categorize just over 50% of our delays as within our control. We are not doing anything differently in the post-covid environment yet delays have increased dramatically, mainly due to labour challenges within our own organization as well as within the organizations of key infrastructure providers, including Government.

For further illustration, details of a recent Air North flight delay are summarized below. This provides a good illustration of some of the challenges that carriers face when trying to recover from a flight delay.

Consultation Summary

As requested, our comments may be summarized in response to the queries posed in the Consultation Paper as follows:

i) The proposed amendments to the APPR's are aimed at the symptoms of the problem rather than the problem itself. As stated in the Guiding Principles for Amendments, the overall goal is for "Passengers to arrive at destination on time and with their luggage. If not, they receive compensation for inconvenience for the disruption unless (the) situation can be attributed to exceptional circumstances." This goal will not be achieved until or unless the circumstances causing the system to bottleneck are addressed and these circumstances are largely out of airline control;

ii) It would be more productive if the regulations focused on ensuring that travelers receive the best possible care, including re-accommodation, during flight disruptions, and ensuring that refunds are available should they choose not to travel;

iii) The application of punitive sanctions against airlines for circumstances over which they have no control is both unprecedented and unfair and will cause air travel costs to increase. To be perfectly clear, with respect to compensation, our current tariff accounts for costs associated with the current version of the APPR's but it does not account for the additional costs, which will include incremental overhead expenses, associated with the proposed changes;

iv) Maintenance delays should be included in the list of exceptional circumstances. Penalizing airlines for maintenance delays will only cause air travel costs to increase;

v) Staff shortages in general should be included on the list of exceptional circumstances given the well documented current labour shortage in Canada;

vi) Similarly, flight crew shortages should be included on the list of exceptional circumstances given the well documented pilot shortage in Canada and given the impact of changes to flight and duty regulations;

vii) We do not agree with shifting the burden of proof for claims from the passenger to the airline. The data clearly shows that, if labour, maintenance, and cascading delays are set aside, then the majority of delays are outside the airlines control. Given the recent funding announcement for the agency to deal with claims, we expect that dealing with compensation claims would also create an expensive administrative burden for airlines which will cause air travel costs to increase;

viii) The re-booking requirements will be troublesome for small carriers in the absence of mandatory interline and flight interruption agreements. We have no objection to providing full refunds for travel that we are unable to complete;

ix) We have no difficulty with standard of treatment requirements, but I would point out that connecting passengers would "fall through the cracks" at a connecting point where connecting carriers do not have an interline agreement;

x) We have no difficulty with the requirements for communication although the realities of northern and remote airports must be accounted for;

xi) The proposed changes with respect to cascading flight delays do not reflect operational realities and will cause travel costs to increase if they are not amended. It can take as much as 48 hours to recover from a significant delay and multi sector/multi market flights need to be accounted for;

xii) We have no difficulty with providing refunds if we are unable to provide transportation because of a Government Travel Advisory.

Case Study Illustration

In order to illustrate the ramifications of proposed changes to the APPR's, following is a Case Study providing three scenarios, two hypothetical and one real, that illustrate how the proposed changes to the APPR's might impact our operation.

Scenario #1- Hypothetical-4N 313/314- Morning 5 hour weather delay at CYDA. Flight holds at CYXY for weather to improve to non-precision approach limits.

The preliminary and recovery flight schedules for this scenario are shown below. As can be seen, the delay on Leg #1 triggers a delay on the other 4 legs.

Air North 313/314- Hypothetical Flight Delay		
Sector	**Schedule**	**Recovery #1**
Dep CYXY	7:15	12:15
Arr CYDA	8:25	13:25
Dep CYDA	8:50	13:50
Arr CYOC	9:55	14:55
Dep CYOC	10:25	15:25
Arr CYEV	12:10	17:10
Dep CYEV	12:30	17:30
Arr CYDA	12:50	17:50
Dep CYDA	13:10	18:10
Arr CYXY	14:20	19:20

The flight duty impact is shown below. Under the previous rules we could have accommodated this delay with 1 crew. The new rules require a second crew to complete the flight.

Flight Duty Considerations				
			New Rules	**Old Rules**
Actual	**Planned**	**Latest**	**Unforseen**	**Unforseen**
Check-in	**Check Out**	**Check Out**	**Check Out**	**Check Out**
6:15	14:35	17:15	19:15	23:15

The recovery plan overview is summarized below. Under the current APPR's, costs incurred are passenger meal vouchers and costs incurred for a second crew. The crew costs could be eliminated if our crew flexibility under unforeseen circumstances with current flight and duty rules was similar to what we had under previous rules. The new APPR's would trigger downline compensation for passengers which would increase our total cost for the delay to more than $15,000. This would amount to about 59% of the revenue for that flight, up from 16% under the current APPR's. Our current pricing does not account for an exposure of this magnitude and we would need to increase airfares in order to account for this increased exposure, which is beyond our control.

Recovery Plan Overview		
Recovery Plan #	1	
Description	Flight holds for weather improvement	
Delay	5:00	
Outcome	Crew duty requires second crew to operate	
Downstream Impact	None under current APPR's	
Customer Action	Meal voucher	
Current Cost Est	$	4,227
New APPR Cost	$	15,227
Est Cost/Rev Current	16%	
Est Cost/Rev New	59%	

Scenario #2-Hypothetical-Snow event at YVR and YYJ causes a 6-hour delay of 4N518 which cascades to a delay on 4N761

The preliminary and recovery flight schedules for this scenario are shown below. As can be seen, the delay on Leg #1 triggers a delay on the other 2 legs for this flight plus a cascading delay on all three legs of the following flight.

Air North 518- Hypothetical Flight Delay		
Sector	**Schedule**	**Recovery #1**
Dep CYXY	7:00	13:00
Arr CYYJ	9:20	15:20
Dep CYYJ	10:10	16:10
Arr CYVR	10:40	16:40
Dep CYVR	11:45	17:45
Arr CYXY	14:10	20:10
Dep CYXY	15:00	21:00
Arr CYYC	18:30	0:30
Dep CYYC	19:20	1:20
Arr CYEG	20:10	2:10
Dep CYEG	21:00	3:00
Arr CYXY	22:25	4:25

The flight duty impact is shown below. Under the previous rules we could have accommodated this delay with the same crews for each flight. The new rules require a second crew to complete the first flight. The crew on the second flight would only have a 5-minute buffer on their duty day, including unforeseen circumstances, so it would be prudent to replace this crew as well in order to reduce the risk of stranding the aircraft, crew, and passengers in CYEG.

	Flight Duty Considerations				
				New Rules	**Old Rules**
	Actual	**Planned**	**Latest**	**Unforseen**	**Unforseen**
	Check-in	**Check Out**	**Check Out**	**Check Out**	**Check Out**
Crew #1	6:00	14:25	18:00	20:00	23:00
Crew #2	14:00	22:40	2:30	4:30	7:00

The recovery plan overview is summarized below. Under the current APPR's, costs incurred are passenger meal vouchers and costs incurred for a second crew for each flight. These crew costs could be eliminated if our crew flexibility under unforeseen circumstances with current flight and duty rules was similar to what we had under previous rules. The new APPR's would trigger downline compensation for passengers which would increase our total cost for the delay to more than $129,000. This would amount to about 193% of the revenue for that flight, up from 31% under the current APPR's. Our current pricing does not account for an exposure of this magnitude and we would need to increase airfares in order to account for this increased exposure, which is beyond our control.

Recovery Plan Overview		
Recovery Plan #	1	
Description	Hold at CYXY until weather improves	
Delay	6:00	
Outcome	Replacement crew required for 4N518 and 4N761	
Downstream Impact	4N761 also delayed 6 hours	
Customer Action	Meal vouchers	
Current Cost Est	$	20,962
New APPR Cost	$	129,462
Est Cost/Rev Current	31%	
Est Cost/Rev New	193%	

Scenario #3- Actual- A flat tire upon landing in CYEG causes a maintenance delay which was extended due to a brake issue discovered during the maintenance action.

The preliminary and potential recovery flight schedules for this scenario are shown below. As can be seen, we first contemplated a 2:40 delay and provided meal vouchers for passengers with that in mind. When the maintenance delay was extended, we still felt that we could operate with the same crew, but when it became apparent that we could not depart on time to meet the flight and duty requirements, we were faced with either an extended overnight delay or a new crew. Our crews are all based in CYXY, so there was no practical way to position a crew other than on our own aircraft. As the aircraft was required the following day, and an overnight delay would have impacted more than 400 passengers, we elected to position a new crew to complete the flight with a departure from CYEG at 03:40 am and an arrival in CYXY at 05:15. We provided all passengers with 2 meal vouchers, a letter of apology, and a $250 travel certificate.

Air North 701 Flight Delay July 31, 2023					
Flight Schedule	**Planned**	**Actual/Planned**	**Actual/Planned**	**Actual/Planned**	**Actual/Actual**
Sector	**Schedule**	**Recovery #1**	**Recovery #2**	**Recovery #3**	**Recovery #3**
Dep CYXY	6:20	6:35	6:35	6:35	6:35
Arr CYYC	9:50	10:07	10:07	10:07	10:07
Dep CYYC	10:40	10:44	10:44	10:44	10:44
Arr CYEG	11:30	11:28	11:28	11:28	11:28
Dep CYEG	12:20	15:00	17:00	3:00	3:40
Arr CYXY	13:45	16:25	18:25	4:25	5:15

Flight and duty considerations are shown below. The data shows that we simply ran out of time under the new rules. The previous rules provided sufficient flexibility for us to recover with the same crew.

Flight Duty Considerations				
			New Rules	Old Rules
Actual	Planned	Latest	Unforseen	Unforseen
Check-in	Check Out	Check Out	Check Out	Check Out
5:20	14:00	16:20	18:20	22:20

The recovery plan overview is shown below, and as discussed above, it evolved as the length of the maintenance delay increased. Even with the delays, more flexibility with respect to flight and duty could have limited the delay to 4:40 and the cost to about $2,500 or about 4% of the flight revenue. The new APPR's would have increased the cost under this scenario to about $41,000 or 158% of flight revenue.

Given the flight and duty restrictions, an overnight delay would have been both practical and cost effective were it not for the 400+ passengers who would be impacted the following day. An overnight delay would have cost about $17,000 or 28% of flight revenue under current APPR's and about $93,000 or 158% of flight revenue under the new APPR's. Our choice was to avoid delaying next day passengers, and our cost of implementing this plan was about $76,000 or 128% of flight revenue. Under the new APPR's this cost would have increased to about $114,000 or 193% of flight revenue. As in the previous scenarios, our current pricing does not account for an exposure of this magnitude and we would need to increase airfares in order to account for this increased exposure, which is beyond our control.

Recovery Plan Overview				
Recovery Plan #	1	2	3	4
Description	Depart at 15:00	Depart at 17:00	Depart at 06:00	Depart at 03:00
Delay	2:40	4:40	17:40	14:40
Outcome	Second main delay	crew duty	next day concerns	least impact plan
Downstream Impact	None	None	400 pax on 702 & 563	None
Customer Action	Meal vouchers	Meal vouchers	Hotel & Meal	Meal & Travel Cert
Current Cost Est	$ 2,525	$ 2,525	$ 16,677	$ 75,688
New APPR Cost	$ 21,650	$ 40,775	$ 93,177	$ 113,938
Est Cost/Rev Current	4%	4%	28%	128%
Est Cost/Rev New	37%	158%	158%	193%

Thank you for providing us with the opportunity to comment.

Joseph Sparling, President
Air North, Yukon's Airline